

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John A. Kulig  
DOCKET NO.: 03-24991.001-R-1 and 04-26354.001-R-1  
PARCEL NO.: 27-22-315-008

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are John A. Kulig, the appellant, by Attorney Melissa K. Whitley with the law firm of Marino & Associates in Chicago; and the Cook County Board of Review.

The subject property consists of 7,184 square foot parcel improved with a three-year old, one-story, frame and masonry, single-family dwelling. The improvement contains 2,169 square feet of living area as well as three baths, a partial basement, air conditioning, one fireplace and a two-car garage.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal. Furthermore, the parties requested that the evidence submissions in these matters be consolidated for decision purposes.

The appellant's pleadings included data, descriptions, and photographs of four suggested comparables located within a five-block radius of the subject. These properties are improved with a one-story, single-family dwelling with frame, masonry or frame and masonry exterior construction. They range: in bathrooms from two to three; in age from 1 to 42 years; and in size from 1,853 to 2,250 square feet of living area. All properties include a two-car garage, while two have a basement and one building also contains a fireplace. The improvement assessments range from \$4.87 to \$7.42 per square foot.

At hearing,??? the board of review's representative questioned whether the appellant's comparable #1 was a partial assessment, but had no documentation to refute the data reflected on the appellant's analysis. On the basis of this comparison, the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,712
IMPR.:	\$	16,051
TOTAL:	\$	20,763

Subject only to the State multiplier as applicable.

PTAB/KPP

appellant's attorney requested an improvement assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$20,185 or \$9.31 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and five suggested comparables. These properties contain a one-story, frame and masonry, single-family dwelling with 1,893 square feet of living area. They range in bathrooms from one and one-half to two bathrooms and in age from three to four years. The buildings include a basement, air conditioning, and a two-car garage. The improvement assessments range from \$9.65 to \$10.06 per square foot of living area. There was no locational proximity to the subject provided for these properties. In addition, the board submitted copies of its file from the board of review's level appeal.

At hearing, the board of review's representative testified that the properties were located within a three-block radius of the subject. As a result of its analysis, the board requested confirmation of the subject's assessment.

Further, the appellant's attorney argued that the board of review's suggested comparables are significantly smaller in size than the subject's improvement.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has met this burden and that a reduction in the subject's improvement assessment is warranted.

In totality, the parties submitted nine equity comparables. The PTAB finds that the appellant's comparables #1, #2 and #4 are most similar to the subject property. These three comparables contain a one-story, single-family dwelling. They range: in bathrooms from 2 to 3; in age from 1 to 42 years; and in size from 2,076 to 2,250 square feet of living area. The improvement assessments range from \$4.87 to \$7.42 per square foot. In comparison, the subject's improvement assessment stands at \$9.31 per square foot of living area, which is above the range

established by the comparables. After adjustments, the PTAB finds that the subject warrants a reduction in improvement assessment.

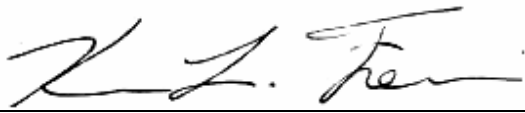
The PTAB further finds that the remaining properties were accorded less weight due to a disparity in improvement size.

On the basis of the evidence submitted, the PTAB finds that the appellant has demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.